

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u>POLK CITY</u> , IOWA DUE: December 1, 2013		16207701000000 City Clerk PO BOX 426 POLK CITY, IA 50226 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		900,682		900,682	878,388
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		900,682		900,682	878,388
Delinquent property taxes		0		0	
TIF revenues		30,496		30,496	30,000
Other city taxes		2,691,600	0	2,691,600	2,708,618
Licenses and permits		150,711	0	150,711	147,900
Use of money and property		119,805	5,456	125,261	136,450
Intergovernmental		377,029	0	377,029	364,750
Charges for fees and service		356,330	925,281	1,281,611	1,238,900
Special assessments		989	5,504	6,493	8,000
Miscellaneous		341,799	0	341,799	340,150
Other financing sources		803,336	0	803,336	1,510,000
Total revenues and other sources		5,772,777	936,241	6,709,018	7,363,156
Expenditures and Other Financing Uses					
Public safety		1,381,727	0	1,381,727	1,429,685
Public works		464,558	0	464,558	477,585
Health and social services		0	0	0	1,000
Culture and recreation		362,769	0	362,769	386,190
Community and economic development		85,706	0	85,706	180,000
General government		690,174	0	690,174	640,310
Debt service		0	0	0	
Capital projects		943,558	0	943,558	1,529,300
Total governmental activities expenditures		3,928,492	0	3,928,492	4,644,070
Business type activities		0	1,105,888	1,105,888	1,086,512
Total ALL expenditures		3,928,492	1,105,888	5,034,380	5,730,582
Other financing uses, including transfers out		800,000	0	800,000	1,510,000
Total ALL expenditures/And other financing uses		4,728,492	1,105,888	5,834,380	7,240,582
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,044,285	-169,647	874,638	122,574
Beginning fund balance July 1, 2012		2,337,527	672,723	3,010,250	3,010,250
Ending fund balance June 30, 2013		3,381,812	503,076	3,884,888	3,132,824
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 13,028,218
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-30-13		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Sharon Nickles		→	515	984-6233	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF POLK CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	900,682						900,682			900,682	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	900,682	0		0	0	0	900,682		T01	900,682	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	900,682	0		0	0	0	900,682			900,682	6
7	TIF revenues			30,496				30,496		T01	30,496	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,960						2,960		T15	2,960	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	2,688,640						2,688,640		T09	2,688,640	14
15	TOTAL OTHER CITY TAXES	2,691,600	0	0	0	0	0	2,691,600	0		2,691,600	15
16	Section B - LICENSES AND PERMITS	150,711						150,711		T29	150,711	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	15,570	5,604					21,174	5,456	U20	26,630	18
19	Rents and royalties	98,631						98,631		U40	98,631	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	114,201	5,604	0	0	0	0	119,805	5,456		125,261	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		327,328					327,328		C46	327,328	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	17,283						17,283		C89	17,283	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	17,283	327,328	0	0	0	0	344,611	0		344,611	60
61												61
62	Local grants and reimbursements											62
63	County contributions	8,344						8,344			8,344	63
64	Library service							0		D89	0	64
65	Township contributions	24,074						24,074		D89	24,074	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	32,418	0	0	0	0	0	32,418	0		32,418	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	49,701	327,328	0	0	0	0	377,029	0		377,029	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	480,744	A91	480,744	73
74	Sewer							0	444,537	A8Ø	444,537	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	24,798						24,798		A89	24,798	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	169,536						169,536		A89	169,536	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	138,347						138,347		A50	138,347	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	2,864						2,864		A89	2,864	99
100	Park, recreation, and cultural charges	20,505						20,505		A61	20,505	100
101	Animal control charges	280						280		A89	280	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	356,330	0	0	0	0	0	356,330	925,281		1,281,611	104
105												105
106	Section F - SPECIAL ASSESSMENTS	989						989	5,504	U01	6,493	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,652						2,652		U99	2,652	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	17,937						17,937		U30	17,937	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	L.M.I.		321,210					321,210			321,210	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	20,589	321,210	0	0	0	0	341,799	0		341,799	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF POLK CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,284,803	654,142	30,496	0	0	0	4,969,441	936,241		5,905,682	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,336						3,336		NR	3,336	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>					800,000		800,000			800,000	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,336	0	0	0	800,000	0	803,336	0		803,336	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,288,139	654,142	30,496	0	800,000	0	5,772,777	936,241		6,709,018	132
133												133
134	Beginning fund balance July 1, 2012	1,458,301	757,755	0		121,471		2,337,527	672,723		3,010,250	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	5,746,440	1,411,897	30,496	0	921,471	0	8,110,304	1,608,964		9,719,268	136
137												137
138												138
139												139
140												140
141												141
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	603,061						603,061		E62	603,061	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	24,777						24,777		E89	24,777	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	401,143						401,143		E24	401,143	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	351,255						351,255		E66	351,255	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,491						1,491		E32	1,491	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,381,727	0	0	0	0	0	1,381,727			1,381,727	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	36,800	378,356					415,156		E44	415,156	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	49,402						49,402		E44	49,402	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	86,202	378,356	0	0	0	0	464,558			464,558	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF POLK CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	211,050						211,050		E52	211,050	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	141,730						141,730		E61	141,730	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	9,989						9,989		E61	9,989	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	362,769	0	0	0	0	0	362,769			362,769	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		55,210					55,210		E89	55,210	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates		30,496					30,496		E89	30,496	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	85,706	0	0	0	0	85,706			85,706	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	158,813						158,813		E29	158,813	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	306,979						306,979		E23	306,979	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	43,103						43,103		E25	43,103	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	90,496						90,496		E31	90,496	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	-411						-411		E89	-411	171
172	Other general government — Current operation	91,194						91,194		E89	91,194	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	690,174	0	0	0	0	0	690,174			690,174	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	SEWER					570,192		570,192			570,192	184
185	STREETS					373,366		373,366			373,366	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	943,558	0	943,558			943,558	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	943,558	0	943,558			943,558	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,520,872	464,062	0	0	943,558	0	3,928,492			3,928,492	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF POLK CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								560,730	E91	560,730	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								545,158	E80	545,158	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF POLK CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,105,888		1,105,888	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,520,872	464,062	0	0	943,558	0	3,928,492	1,105,888		5,034,380	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		800,000					800,000			800,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	800,000	0	0	0	0	800,000	0		800,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,520,872	1,264,062	0	0	943,558	0	4,728,492	1,105,888		5,834,380	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								503,076		503,076	269
270	Total ending fund balance June 30, 2013	3,225,568	147,835	30,496	0	-22,087	0	3,381,812	503,076		3,884,888	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,746,440	1,411,897	30,496	0	921,471	0	8,110,304	1,608,964		9,719,268	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF POLK CITY																																																																																																																																																								
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																		
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05 \$</td><td>Highways.....</td><td>L44 \$</td></tr><tr><td>Health.....</td><td>M32</td><td>All other.....</td><td>L89 \$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td></tr><tr><td>All other.....</td><td>M89 \$ \$</td><td></td><td></td></tr></table>												Purpose	Amount paid to other local governments	Purpose	Amount paid to State	Correction.....	M05 \$	Highways.....	L44 \$	Health.....	M32	All other.....	L89 \$	Highways.....	M44			Transit subsidies.....	M94			Libraries.....	M52			Police protection.....	M62			Sewerage.....	M80			Sanitation.....	M81			All other.....	M89 \$ \$																																																																																																																		
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Part IV	SALARIES AND WAGES																																																																																																																																																																		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																		
<table><tr><td colspan="10"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Total salaries and wages paid.....</td><td>200 \$</td><td>1,153,607</td></tr></table>																						Amount - Omit cents		Total salaries and wages paid.....										200 \$	1,153,607																																																																																																																																
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Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																		
	<table><tr><td colspan="2">A. Long-term debt</td><td colspan="2">Debt during the fiscal year</td><td colspan="4">Debt Outstanding JUNE 30, 2013</td><td rowspan="2">Interest paid this year</td></tr><tr><td>Purpose</td><td>Debt outstanding JULY 1, 2012 (a)</td><td>Issued (b)</td><td>Retired (c)</td><td>General obligation (d)</td><td>TIF revenue (e)</td><td>Revenue (f)</td><td>Other (g)</td></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>I91 \$</td></tr><tr><td>2. Sewer utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I92</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I93</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I94</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>Total long-term debt</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>												A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year	Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	3. Electric utility	19U	29U	39U	49U	49U	49U		I92	4. Gas utility	19U	29U	39U	49U	49U	49U		I93	5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	6. Industrial Revenue	19T	24T	34T		44T	44T		I89	7. Mortgage revenue	19T	24T	34T		44T	44T		I89	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	10.	19U	29U	39U	49U	49U	49U	49U	I89	11.	19U	29U	39U	49U	49U	49U	49U	I89	12.	19U	29U	39U	49U	49U	49U	49U	I89	13.	19U	29U	39U	49U	49U	49U	49U	I89	14.	19U	29U	39U	49U	49U	49U	49U	I89	Total long-term debt	0	0	0	0	0	0	0
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year																																																																																																																																																											
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2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																											
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																																																																																																																																																											
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6. Industrial Revenue	19T	24T	34T		44T	44T		I89																																																																																																																																																											
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14.	19U	29U	39U	49U	49U	49U	49U	I89																																																																																																																																																											
Total long-term debt	0	0	0	0	0	0	0	0																																																																																																																																																											
B. Short-term debt																																																																																																																																																																			
<table><tr><td colspan="4"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="4">Outstanding as of JULY 1, 2012</td><td>61V \$</td><td></td></tr><tr><td colspan="4">Outstanding as of JUNE 30, 2013</td><td>64V \$</td><td></td></tr></table>																Amount - Omit cents		Outstanding as of JULY 1, 2012				61V \$		Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																							
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Outstanding as of JULY 1, 2012				61V \$																																																																																																																																																															
Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																																															
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																																																																																																																																																								
	<table><tr><td colspan="12">Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY</td></tr><tr><td colspan="12">Actual valuation -- January 1, 2011</td></tr><tr><td colspan="4"></td><td>\$</td><td colspan="3">260,564,368</td><td>x .05 = \$</td><td colspan="3">13,028,218</td></tr></table>												Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY												Actual valuation -- January 1, 2011																\$	260,564,368			x .05 = \$	13,028,218																																																																																																																					
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				\$	260,564,368			x .05 = \$	13,028,218																																																																																																																																																										
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																																																																																																																																																																		
	<table><tr><td rowspan="2">Type of asset</td><td colspan="5">Amount - Omit cents</td><td rowspan="2">Total (e)</td><td rowspan="2"></td></tr><tr><td>Bond and interest funds (a)</td><td colspan="2">Bond construction funds (b)</td><td>Pension/retirement funds (c)</td><td>all other funds (d)</td></tr><tr><td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td><td>W01</td><td colspan="2">W31</td><td colspan="3">W61</td><td></td><td></td></tr><tr><td>\$</td><td></td><td>\$</td><td></td><td></td><td>3,884,888</td><td>3,884,888</td><td></td></tr></table>												Type of asset	Amount - Omit cents					Total (e)		Bond and interest funds (a)	Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61					\$		\$			3,884,888	3,884,888																																																																																																																										
Type of asset	Amount - Omit cents					Total (e)																																																																																																																																																													
	Bond and interest funds (a)	Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)																																																																																																																																																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61																																																																																																																																																															
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